

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
KAISER ALUMINUM CORP.,	:	Case No. 02-10429 (JKF)
	:	
Debtors.	:	
	:	

In re:	:	
	:	Misc. Case No. 06-41 - JJF
KAISER ALUMINUM CORP.,	:	
	:	
Debtors.	:	
	:	

**MEMORANDUM OF AIU INSURANCE COMPANY,
GRANITE STATE INSURANCE COMPANY, INSURANCE
COMPANY OF THE STATE OF PENNSYLVANIA, LANDMARK
INSURANCE COMPANY, LEXINGTON INSURANCE COMPANY,
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.,
AND NEW HAMPSHIRE INSURANCE COMPANY**

AIU Insurance Company, Granite State Insurance Company, Insurance Company of the State of Pennsylvania, Landmark Insurance Company, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh, Pa., and New Hampshire Insurance Company (collectively, “AIG”) submit this memorandum to advise the Court that: (i) AIG has entered into a settlement agreement with the Debtors that, if approved by the Bankruptcy Court, will moot AIG’s appeal; (ii) the proposed settlement is the subject of a pending motion for approval that is scheduled to be heard by the Bankruptcy Court on May 15, 2006; (iii) in light of the prospect that AIG’s appeal will be mooted by approval of the pending settlement, AIG is not filing a substantive memorandum in support of its appeal; and (iv) to the extent AIG’s appeal is not mooted by the approval of the settlement, AIG relies upon the

briefs submitted and arguments made in the Bankruptcy Court by AIG and the other Appellant to this appeal.

Dated: April 20, 2006

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In re: :
: Misc. Case No. 06-41 - JJF
KAISER ALUMINUM CORP., :
:
Debtors. :
:

CERTIFICATE OF SERVICE

I, Laurie S. Polleck, hereby certify that on the 20th day of April 2006, I caused to have one copy of the attached *Memorandum of AIU Insurance Company, Granite State Insurance Company, Insurance Company of the State of Pennsylvania, Landmark Insurance Company, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh, Pa., and New Hampshire Insurance Company* to be served upon the parties on the attached list, in the manner indicated.

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